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NOV 24 2008Alpha Finance Corporation Limited
767 Fifth Avenue
New York, NY 10153

November 20, 2008

Robert J. Lemons
Weil, Gotshal & Manges LLP
767 Fifth Avenue,
New York, NY 10153

Re: Lehman Brothers Holdings Inc., et al., Debtors vs. Alpha Finance Corporation Limited

Case No. 08-13555

Dear Mr. Lemons,

After checking our records and the records of the State of DE, it has been determined that The Corporation Trust Company is not the agent for an entity by the name of Alpha Finance Corporation Limited. Currently, the state lists Corporate Agents, Inc. as the agent for this entity.

Accordingly, we are returning the documents received from you.

Very truly yours,

Anna Stewart
Process Specialist

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cc: New York Southern District Bankruptcy Court
Alexander Hamilton Custom House,
One Bowling Green,
New York, NY 10004-1408

